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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 303 OF 2006
IN
INCOME TAX APPEAL (L) NO. 168 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. 20th Century Finance Corporation Ltd. Mumbai. ... Respondent

Mr. B.M. Chatterjee with Ms. P.P. Bhosale and Mr. P.S. Sahadevan for the Appellants.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: SEPTEMBER 18, 2007

P.C.:

. There is delay of 475 days. There is affidavit in support of the motion. The order was received by Commissioner of Income Tax - 2 on 16.06.2004. Scrutiny report was called for only on 16.07.2004. The last date of filing the appeal was 13.10.2004. The file was forwarded to the Ministry of law on 29.09.2004. The draft appeal was received on or around on 09.12.2005. The appeal was filed only on 31.01.2006. There is no explanation for the said delay. In our opinion, the cause shown would not amount to sufficient cause. Hence, motion dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**